

CHARTER

INTERNAL REVENUE SERVICE TAXPAYER ADVOCACY PANEL

1. Committee's Official Title. Taxpayer Advocacy Panel (TAP).
2. Authority. The establishment and operation of this advisory committee is based on the authority to administer the laws of the Internal Revenue as conferred upon the Secretary of the Treasury, pursuant to section 7801 of the Internal Revenue Code and delegated to the Commissioner of Internal Revenue. This charter is prepared and filed in accordance with the provisions of the Federal Advisory Committee Act, 5 U.S.C. App. 2.
3. Objective and Scope of Activities. The TAP shall provide a taxpayer perspective to the Internal Revenue Service (IRS) on critical tax administrative programs. The TAP shall provide listening opportunities for taxpayers to independently identify suggestions or comments to improve IRS customer service through grass roots outreach efforts, and have direct access to elevate improvement recommendations to the appropriate operating divisions. The TAP shall also serve as a focus group to provide suggestions and/or recommendations directly to IRS management on IRS strategic initiatives. The TAP shall focus primarily on issues that fall within the jurisdiction of the Wage & Investment and Small Business/Self-Employed operating divisions.
4. Description of Duties. The TAP shall serve as an advisory body to the Secretary of the Treasury, the Commissioner of Internal Revenue, the National Taxpayer Advocate, and the IRS Operating Division Commissioners to improve IRS service and customer satisfaction. TAP members shall participate in meetings and focus groups, solicit citizen comments, and submit recommendations on specific issues to the IRS. Members shall identify, prioritize, and elevate taxpayer issues to the IRS as appropriate.
5. Officials to Whom Committee Reports. The TAP shall report to the Secretary of the Treasury, the Commissioner of Internal Revenue, and the National Taxpayer Advocate. A written report shall be prepared annually and shall include a summary of its activities, recommendations and results during the preceding year.
6. Support Services. The Taxpayer Advocate Service (TAS) Executive Director Systemic Advocacy shall oversee and provide all necessary support services for the TAP. The TAS TAP staff will provide general clerical support, arrange travel, coordinate meetings, prepare agendas and other meeting material, distribute minutes, educate Panel members, receive and respond to inquiries on the TAP toll-free telephone line and web site, research issues in support of the subcommittees, and maintain

records of TAP members' activities and recommendations. The TAS TAP staff will generally serve as a liaison to facilitate communication and the transmittal of information between Panel members and the IRS.

7. Estimated Annual Operating Costs and Staff Years. The estimated annual cost to operate TAP is \$1.8 million (including approximately 15 FTE for staff). While TAP members are not compensated for their services, they are reimbursed for authorized travel-related expenses to attend meetings and outreach and orientation sessions in accordance with 5 U.S.C. § 5703.
8. Designated Federal Officer (DFO). The DFO (or designee) is a full-time or permanent part-time federal employee who will be appointed by the National Taxpayer Advocate (or designee) and shall ensure compliance with the requirements of FACA and its implementing regulations. The DFO will approve or call all of the advisory committee and subcommittee meetings, prepare and approve all meeting agendas, attend all committee and subcommittee meetings, and adjourn any meeting when determined to be in the public interest. The TAP Director will serve as the DFO for the Joint Committee¹ and will appoint DFOs for subcommittees as needed.
9. Estimated Number and Frequency of Meetings. The TAP Joint Committee and subcommittees shall meet approximately once each month and shall provide advance notice of the date, location, and time of the meetings in the Federal Register.
10. Duration. The TAP is a continuing advisory committee.
11. Termination. The TAP charter expires two years from the date this charter is filed.
12. Membership and Designation. The body of the TAP consists of not more than 75 members. Members serve three-year terms and have staggered appointment dates. Therefore approximately one-third of the members must be replaced each year. TAP members are approved for appointment as representatives by the Department of the Treasury upon recommendation from the Commissioner of the Internal Revenue Service. The TAP members are expected to provide a taxpayer perspective on critical tax administration programs and IRS customer service and satisfaction. Further, TAP members are expected to assist in identifying "grass roots" tax issues. A structured application process shall be used to provide a balanced panel membership representing a cross-section of the taxpaying public. To the extent possible, TAP membership will include representatives from each state, the District of Columbia and Puerto Rico.

¹ Referred to as Parent Committee in previous charter dated 03/12/2014

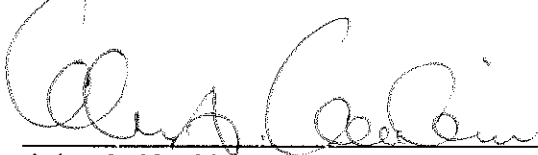
In addition, the TAP will seek to include at least one member representing international taxpayers. For these purposes, "international taxpayers" are broadly defined to include U.S. citizens working, living, or doing business abroad or in a U.S. territory.

13. Subcommittees. The TAP Director has the authority to create subcommittees. The subcommittees work on projects of interest to the TAP and the IRS. Recommendations shall be reviewed and approved by the Joint Committee before submission to the IRS. Each member shall serve on at least one subcommittee.

14. Recordkeeping. The records of the TAP and its subcommittees will be handled in accordance with the General Records Schedule 6.2 or other approved IRS records disposition schedule. The records will be available for public inspection and copying, subject to the Freedom of Information Act, 5 U.S.C. § 552.

15. Filing Date. The filing date of this charter is March 8, 2016.

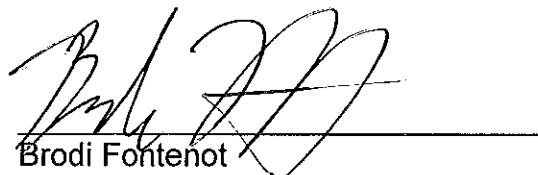
Approved:



John A. Koskinen
Commissioner of Internal Revenue

Date: 2-5-2016

Approved:



Brodi Fontenot
Assistant Secretary for Management

Date: 2-29-16